

FRAMEWORK OF PROPERTY RATING PRACTICE FOR FINANCING
NEIGHBOURHOOD FACILITIES PROVISION IN NIGERIA

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DEDICATION

This thesis is dedicated to my aging parents for their prayers despite the lingering illness; and my family (my wife: Zahra, my first son Ahmad [Nabil], and the twin babies Musa [Amir] and Halima [Amira] for their company throughout the period of the studies in Malaysia).



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ABSTRACT

This study proposed a framework of property rating practice for financing neighbourhood facilities provision in Bauchi metropolis of Nigeria. The deplorable condition of neighbourhood facilities in the study area persists, while the existing initiative aimed at maintaining and redeveloping the community facilities has not been implemented. This study examined the existing condition of neighbourhood facilities in the study area, and evaluated the most significant factors that militated against the implementation of property rating practice for financing neighbourhood facilities provision. The study has collected quantitative data, and used SPSS for the descriptive analysis, reliability analysis and exploratory factor analysis; and applied Structural Equation Modelling (SEM) with Analysis of Moment Structure (AMOS) for the analyses of the measurement and the structural measurement models. Findings revealed that Over-Reliance on Crude Oil Revenue and Poor Taxation System are the most significant factors militating against the implementation of property rating practice in Bauchi metropolis. And that 'lack of political will' is a factor that significantly affects the existing condition of neighbourhood facilities in the study area. In conclusion the study has proposed Land area-based assessment for rating valuation, using Google Earth/Map for property identification, enumeration and measurement in the proposed framework in order to achieved cost-effectiveness in assessment. The significant contribution is that, the study has proposed a new cost-effective framework of Property Rating Practice for financing neighbourhood facilities in the study area. It was recommended that the government should diversify revenue source from oil-based to harness all avenues like property rating at municipal level so as to finance neighbourhood facilities provision and maintenance. Future studies should find out, apart from Over Reliance on Crude Oil Revenue and Poor Taxation System, whether some other factors militate against the implementation of property rating in the study area and beyond.

ABSTRAK

Kajian ini mencadangkan kerangka amalan cukai harta untuk pembiayaan fasiliti kejranaan di Bauchi metropolis Nigeria. Keadaan kawasan kajian tidak diselenggara dengan baik disebabkan inisiatif sediaada yang bertujuan untuk mengekalkan dan membangunkan fasiliti kejranaan telah tidak dilaksanakan. Kajian ini bertujuan untuk mengkaji keadaan sedia ada fasiliti kejranaan di kawasan kajian dan menilai faktor yang paling signifikan yang menghalang pembiayaan fasiliti kejranaan dari dilaksanakan.. Pengumpulan data kuantitatif dengan menggunakan perisian SPSS untuk analisa descriptif, analisa “reliability” dan analisa “exploratory factor”. Selain itu, Data juga dianalisa dengan menggunakan “Structural Equation Modelling (SEM) dan AMOS untuk model pengiraan struktur. Dapatan kajian menunjukkan bahawa, terlalu bergantung kepada hasil minyak mentah dan sistem percukaian yang tidak baik, sebagai faktor yang paling penting mempengaruhi terhadap pelaksanaan cukai harta di Bauchi. Dan ‘kekurangan kesungguhan politik’ memberi kesan kepada keadaan kemudahan sedia ada dikawasan di Bauchi. Dalam kesimpulan, kajian ini menggunakan penilaian berasaskan penilaian Kedudukan menggunakan Google Earth / Map untuk mengenal pasti hartanah, penghitungan dan pengukuran, dalam rangka kerja yang dicadangkan untuk mencapai keberkesanan kos dalam penilaian. Kajian ini menyumbang kepada ilmu pengetahuan yang mencadangkan kos baru kerangka kerja cukai harta yang berkesan untuk pembiayaan fasiliti kejranaan di Bauchi, Nigeria. Adalah dicadangkan kerajaan perlu mempelbagaikan sumber pendapatan selain daripada minyak seperti cukai harta supaya kemudahan dikawasan dapat dikekalkan.

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LIST OF ABBREVIATIONS

AMOS	Analysis of Moment Structures
API	Application Programming Interface
ATBU	Abubakar Tafawa Balewa University
AVE	Average Variance Factor
BASEPA	Bauchi State Environmental Protection Agency
CAMA	Computer Assisted Mass Appraisal
CBA	Cost-Benefit Analysis
CEA	Cost-Effectiveness Analysis
CFA	Confirmation Factor Analysis
CFI	Comparative Fit Index
Cont.	Continue
C	Corruption
EFA	Exploratory Factor Analysis
FCT	Federal Capital Territory
GAV	Gross Annual Value
GDP	Gross Domestic Product
GIS	Geographic Information System
GLTN	Global Land Tool Network
GFI	Goodness-of-Fit Index
GPS	Global Positioning System
GST	Goods and Services Tax
H	Hypothesis

IBM	International Business Machines
IGR	Internally Generated Revenue
ILWIS	Integrated Land and Water Information System
KMO	Kaiser-Meyer-Olkin
LAs	Local Authorities
LGs	Local Governments
LPW	Lack of Political Will
MDG	Millennium Development Goal
NAV	Net Annual Value
NFI	Normed Fit Index
NFP	Neighbourhood Facilities Provision
NGOs	Non-Governmental Organisations
NPV	Net Present Value
OECD	Organisation for Economic Cooperation and Development
OMV	Open Market Value
ORCOR	Over-Reliance on Crude Oil Revenue
PRP	Property Rating Practice
PTS	Poor Taxation System
RMSEA	Root Mean Square Error of Approximation
RN	Rate Nairage
RO	Research Objective
RV	Rental Value
SEM	Structural Equation Modeling
SPSS	Software Package of Social Science
TB	Total Budget

TC	Total Income
TLI	Tucker-Lewis Index
TRV	Total Rateable Value
UK	United Kingdom
UNICEF	United Nations International Children Emergency Fund
UN	United Nations
USA	United States of America
VAT	Value Added Tax
VIF	Variance Inflation Factor
WHO	World Health Organisation
XML	Extensible Markup Language



PTTA UTHM
PERPUSTAKAAN TUNKU TUN AMINAH

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